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| SCHEDULE NO. 87 |
| INCOME TAX RIDER |
| CONTRIBUTIONS IN AID OF CONSTRUCTION |

1. **APPLICATION:** The provisions of this schedule shall apply to amounts to be collected as Contributions in Aid of Construction subject to the provisions of the Revenue Act of 1978 as amended by the Tax Reform Act of 1986. These amounts are represented by those costs and other charges payable to the Company under Schedule 85 of this tariff and by those costs and other charges payable to the Company for similar transactions not specified in the foregoing schedule.
2. **RATE:** All costs and other charges to which this schedule applies shall by multiplied by a factor as shown below to determine the gross amount to be paid to the Company.

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| Factor effective May 13, 2016, through December 31, 2017 | 1.1092 |
| Factor effective January 1, 2018, through December 31, 2018 | 1.1314 |
| Factor effective January 1, 2019, through December 31, 2019 | 1.1531 |
| Factor effective on and after January 1, 2020 | 1.2188 |